



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224**

**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

September 17, 2019

Taylor Amarel Scott
DEPT MR 79129
411A Highland Ave.
Somerville, MA 02144-2516

Dear Taylor Amarel Scott:

This is a final response to your Freedom of Information Act (FOIA) request dated August 21, 2019 that we received on August 27, 2019.

You asked for all emails sent to, from or copied to Nina E Olson, National Taxpayer Advocate, from January 1, 2016 to Present Day containing at least one of the following non-case-sensitive key-strings: "EB-5", "Norberg", "SEC", "USCIS", or "Passport".

Unfortunately, we are unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations.

The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) holding that a request seeking "any and all documents . . . that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense." Additionally, FOIA does not require agencies to conduct legal research. See Lamb v. IRS, 871 F. Supp 301, 304 (E.D. Mich. 1994) finding that requests are outside the scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories.

We encourage you to consider revising your request to reasonably describe the records that you are seeking and include a subject matter or explain the context in which the records you are seeking were used. You may find the IRS guide to making FOIA requests helpful in formulating your request. It is available at the following link: http://www.irs.gov/pub/irs-utl/irs_foia_guide.pdf.

You may contact me, the FOIA Public Liaison, David Nimmo, to discuss your request at:

Internal Revenue Service
Disclosure Office 13
24000 Avila Road, M/S 2201
Laguna Niguel, CA 92677
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Tax Law Specialist Jody M Mecham ID #1000141871, at 801-620-7635 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19239-0120.

Sincerely,

A handwritten signature in black ink that reads "David S Nimmo". The signature is written in a cursive, flowing style.

David S Nimmo
Disclosure Manager
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